

Income Tax Schedule A - Parts 1, 2, 3

(Attach this schedule to your 2001 Utah income tax return)

TC-40A

Rev. 12/01

Taxpayer's last name

Taxpayer's Social Security number

PART 1: Credit For Taxes Paid To Another State (nonresidents do not qualify for this credit)

Part-year resident definition: A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income that: (1) is subject to both Utah tax and tax in another state, (2) was received while domiciled in Utah, and (3) was included in "Column A-Utah Income" in Part 3 of this form. Also see "Part-Year Resident Defined" on page 3 of instructions.

NOTE: You cannot file electronically if there is more than one credit for taxes paid to another state.

If you claim more than one state for this credit, complete a TC-40A, PART 1 for each state and enter the sum of the credits on line 31.

1. Federal adjusted gross income taxed in state of:	1	\$	00
2. Federal adjusted gross income from federal return (see line 4 instructions on page 6)	2		00
3. Portion of other state gross income to total income (divide line 1 by line 2 and round to 4 decimal places)	3		
4. Utah income tax (line 22 on front of return)	4		00
5. Credit limitation (line 4 times decimal on line 3)	5		00
6. Actual income tax paid to state shown on line 1	6		00
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on line 31 on page 2 of return.	7	\$	00

Include a signed copy of the other state(s) income tax return with your Utah tax return.

PART 2: Retirement Income Exemption/Deduction

You qualify to take the retirement income exemption/deduction if **(1)** you, *or your spouse*, are age 65 or older at the end of the tax year; or **(2)** you, *or your spouse*, are under age 65 and received qualifying taxable retirement income. *See page 7 to determine what is or is not qualifying retirement income.*

1. Age 65 or older - Retirement Income Exemption

Check if self/spouse are 65 or older ☐ Self ☐ Spouse Total boxes checked _____ x \$7,500 = 1 \$ 00

2. Under age 65 - Retirement Income Deduction (if both are age 65 or older, skip to line 3)

Line 2 is limited to qualifying taxable retirement income up to \$4,800 per retiree and can only be used by the retiree who earned the income. ATTACH ALL FORMS 1099R, SSA-1099, or other documentation to support your deduction.

	Self	Spouse	
Date of birth ▶			
a. Qualified retirement income	a. \$	\$	
b. Retirement limitation	b. \$ 4,800	\$ 4,800	
c. Enter the lesser of a or b for each column.	c. \$	+	\$ = 2 \$ 00

Add "Self" and "Spouse" amounts on line "c." for total.

3. Total exemption amount (add lines 1 and 2) 3 00

4. Enter federal adjusted gross income from line 4 of state return, plus any lump sum amount from line 6 of your state return, plus any interest on line 8b of federal forms 1040A or 1040 4 \$ 00

5. Enter: (a) \$32,000 - if married filing joint, head of household, or qualifying widow(er)
(b) \$16,000 - if married filing separate
(c) \$25,000 - if single 5 00 **Round to nearest whole dollar.**

6. Subtract line 5 from line 4 (if zero or less, enter zero) 6 00

7. One-half of line 6 (line 6 divided by 2). If zero or less, enter zero. 7 00

8. Subtract line 7 from line 3. This is your retirement exemption/deduction. Enter on line 14 on page 1 of your state return. Do not enter an amount less than zero. 8 \$ 00

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PART 3: NON OR PART-YEAR RESIDENTS ONLY - Worksheet to Calculate Utah Income Tax Liability

Complete columns A & B (lines a through h) to determine your Utah income and Total income. See instructions below.

(see instructions and line descriptions below)	COLUMN A - UTAH INCOME		COLUMN B - TOTAL INCOME	
a. Wages, salaries, tips, unemployment, and other employee compensation	a	\$ 00	\$ 00	00
b. Dividends and interest income	b	00		00
c. Business and farm income (or loss)	c	00		00
d. Net gain (or loss) from sale or exchange of capital assets	d	00		00
e. Pensions, annuities, rents, royalties, partnership income, or other income	e	00		00
f. Total income (add lines a through e)	f	\$ 00	\$ 00	00
g. Adjustments to income (please explain) (Deductions for IRA, alimony, self employment, etc.)	g	00		00
h. TOTAL (subtract line g from line f for both COLUMNS A & B). COLUMN B total	h	\$ 00	\$ 00	00
must equal the FAGI amount on line 4 of your Utah return.	Enter total here and in "Box a" on line 23.		Enter total here and in "Box b" on line 23.	

YOU MUST complete the worksheet above and enter the totals from line h of COLUMN A and COLUMN B above in the corresponding boxes on line 23 of your state income tax return. Enter the COLUMN A total in "Box a" and the COLUMN B total in "Box b" on line 23 of your return.

Column Instructions For The Worksheet Above

Attach this SCHEDULE, along with a copy of your FEDERAL RETURN and SCHEDULES to your Utah tax return.

Column A - UTAH INCOME

Record your income from Utah sources on lines a through g of the WORKSHEET above. Complete lines a through g, if they apply, regardless of whether you used federal forms 1040, 1040A, 1040EZ, or Telefile.

Column B - TOTAL INCOME

Record your total income, including Utah, as shown on your federal income tax return. If you used federal forms 1040A, 1040EZ, or Telefile, DO NOT complete lines a through g for COLUMN B. Enter on line h of the worksheet above the amount from federal forms 1040A line 19, 1040EZ line 4, Telefile line l.

If you used federal form 1040, enter corresponding amounts from lines 7 through 33 of your federal form 1040 on lines a through g in COLUMN B of the WORKSHEET above.

Descriptions For Lines a Through h of the Worksheet Above

Line a - Wages, Salaries, Tips, Unemployment, and Other Employee Compensation

All income from wages, salaries, tips and other employee compensation for personal services performed in Utah while in a nonresident status, PLUS all such income for personal services performed both within and without Utah while in a resident status must be included in the Utah income column.
(1040, lines 7, 19; 1040A, lines 7, 13; 1040EZ, line 1, 3)

income or loss from rent and royalties, partnerships, estates, or trusts that was derived from Utah sources must be entered in the Utah income column. Also, when such income pertains only to the time you were a Utah resident, the total amount must be entered in the Utah income column. Enter all other income from Utah sources while in a nonresident status, PLUS all income received while a Utah resident. Use this line to report lump sum distributions (see instructions for line 6). Any such distribution received after you became a Utah resident is Utah income.
(1040, lines 10, 11, 15b, 16b, 17, 20b, 21; 1040A, 11b, 12b, 14b; 1040EZ, none)

Line b - Dividends and Interest Income

All dividends and interest income received (actually or constructively) while in a resident status must be included in the Utah income column.
(1040, lines 8a, 9; 1040A, lines 8a, 9; 1040EZ, 2)

Line f - Total lines a through e from this worksheet.

Line c - Business and Farm Income (or Loss)

Business and farm income (or loss) derived from Utah sources must be entered in the Utah income column. Also, in cases where such income or loss pertains only to the time that you were a Utah resident, ALL such income or loss must be entered in the Utah income column.
(1040, lines 12, 18; 1040A, none; 1040EZ, none)

Line g - Adjustments to Income

Based on your residency status, enter the amount of each deduction applicable to Utah income. This may include: payments to qualified IRA or KEOGH retirement plans, alimony paid while a Utah resident, and other deductions.
(1040, lines 23 - 31; 1040A, 16, 17; 1040EZ, none)

Line d - Net Gain (or Loss) From Sale or Exchange of Capital Assets

Enter in the Utah income column the net gain or loss from the sale or exchange of capital assets derived from Utah sources while in a nonresident status, PLUS all such gain or loss from transactions that occurred while a Utah resident.
(1040, lines 13, 14; 1040A, 10; 1040EZ, none)

Line h - Total

Subtract line g from line f. Column B total must equal the federal adjusted gross income (FAGI) on line 4 of your Utah return. Enter the total from line h, COLUMN A to box "a" on line 23 of your Utah income tax return. Enter the total from line h, COLUMN B to box "b" on line 23 of your Utah income tax return.

Line e - Pensions, Annuities, Rents, Royalties, Partnership Income and Other Income - Attach Explanation

All pensions and annuities received (actually or constructively) while in a resident status must be included in the Utah income column. All